

EXHIBIT - A

WR Grace and Co.
 Fee Application Preparation
 Month ended May 31, 2007

Date	Hours	Description of Services Provided	Bill Rate	Extended Cost
FEE APPLICATION PREPARATION				
Name: Stacy Berkowitz				
5/23/2007	1.0	Time to prepare invoices	\$ 103.32	\$ 103.32
5/24/2007	1.0	Time doing analysis of expenses	\$ 103.32	\$ 103.32
	<u>2.0</u>			
Name: Melissa Noel				
5/1/2007	1.5	preparing fee application	\$ 118.08	\$ 177.12
5/3/2007	1.0	preparing fee application	\$ 118.08	\$ 118.08
5/15/2007	3.0	preparing fee application	\$ 118.08	\$ 354.24
5/22/2007	3.0	preparing fee application	\$ 118.08	\$ 354.24
5/24/2007	2.0	preparing fee application	\$ 118.08	\$ 236.16
5/29/2007	2.0	preparing fee application	\$ 118.08	\$ 236.16
	<u>12.5</u>			
Name: Marvin de Guzman				
5/11/2007	4.0	Review of bankruptcy reports and timesheets	\$ 303.94	\$ 1,215.76
5/15/2007	1.0	Review of bankruptcy reports quarterly applications	\$ 303.94	\$ 303.94
5/16/2007	2.0	Review of bankruptcy reports quarterly applications	\$ 303.94	\$ 607.88
5/17/2007	2.0	Review of bankruptcy reports quarterly applications	\$ 303.94	\$ 607.88
	<u>9.0</u>			
Name: Pamela Barkley				
5/11/2007	4.0	Working on the quarterly fee application	\$ 217.71	\$ 870.84
5/22/2007	2.0	Reviewing February fee application to the bankruptcy court	\$ 217.71	\$ 435.42
5/22/2007	1.5	Reviewing the March fee application to the bankruptcy court	\$ 217.71	\$ 326.57
	<u>7.5</u>			
Name: Michael Noone				
5/16/2007	1.0	Tying fee and expense totals for quarterly fee application	\$ 103.32	\$ 103.32
		Tying fee and expense totals for quarterly fee application, editing and proof reading fee application documents.		
5/17/2007	2.0		\$ 103.32	\$ 206.64
	<u>3.0</u>			
Name: Olga Zelenova				
5/25/2007	4.0	Analysis and time transfer schedule, reconciliation of unbillable time	\$ 103.32	\$ 413.28
	<u>4.0</u>			
Name: Adam Lueck				
5/16/2007	2.0	I am reviewing February time spreadsheets for the bankruptcy authorization process.	\$ 118.62	\$ 237.24
	<u>2.0</u>			
Name: Barry Buchholz				
5/18/2007	5.0	Time to prepare application fee	\$ 103.32	\$ 516.60
	<u>5.0</u>			
Totals	<u>45.0</u>	Total Grace Time Tracking Charged Hours		<u>\$ 7,528.01</u>

Professional Profiles
 WR Grace Time Tracking - Audit
 For the Month Ended May 31, 2007

Name of Professional	Position with the Firm	Number of Years in Profession	Project	Hourly Bill Rate	Total Hours	Total Compensation
William Bishop	Audit Partner	27	Integrated Audit	\$690.83	9.1	\$ 6,286.55
John E Newstead	Audit Partner	10+	Integrated Audit	\$612.54	4.1	\$ 2,511.41
Bonnie Shub-Gayer	Director	17	Integrated Audit	\$393.75	5.0	\$ 1,968.75
Bradley D Hudson	Audit Senior Manager	10	Integrated Audit	\$685.11	1.7	\$ 1,164.69
Douglas Parker	Audit Senior Manager	11	Integrated Audit	\$393.60	31.5	\$ 12,398.40
Marvin de Guzman	Audit Manager	4	Integrated Audit	\$303.94	43.0	\$ 13,069.42
Daniel Spratt	Tax Manager	5	Integrated Audit	\$267.75	16.0	\$ 4,284.00
Pamela Barkley	Audit Senior Associate	3	Integrated Audit	\$217.71	38.0	\$ 8,272.98
Maria Afuang	Audit Senior Associate	4	Integrated Audit	\$218.68	62.3	\$ 13,623.76
Cindy Y Chen	Audit Senior Associate	2	Integrated Audit	\$211.56	4.8	\$ 1,015.49
Mohamed Yasin	Audit Senior Associate	2	Integrated Audit	\$189.00	7.8	\$ 1,474.20
Erica Margolius	Audit Associate	1	Integrated Audit	\$151.29	24.3	\$ 3,676.35
Lynda Keorlet	Audit Associate	1	Integrated Audit	\$138.99	45.9	\$ 6,379.64
Youhan Lee	Audit Associate	1.5	Integrated Audit	\$152.87	7.0	\$ 1,070.09
Adam Lueck	Audit Associate	<1	Integrated Audit	\$118.62	77.0	\$ 9,133.74
		TOTAL			377.5	\$ 86,329.47

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended May 31, 2007

Date	Hours	Description of Services Provided
Name: William T. Bishop, Jr.		
5/2/2007	2.0	Review audit committee and board meeting packages
5/3/2007	1.5	Attend audit committee meeting
5/3/2007	1.0	Attend audit committee preparation meeting with B Tarola, B Kenny, E Bull, B Dockman (Grace), C
5/6/2007	0.3	Review revised draft of Form 10-Q
5/7/2007	2.7	Review quarter review file
5/18/2007	1.0	Discuss audit planning with P Barkley (PwC)
5/31/2007	0.6	Discuss current issues with B Tarola (Grace)
	<u>9.1</u>	Total Grace Integrated Audit Charged Hours
	<u>9.1</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended May 31, 2007

Date	Hours	Description of Services Provided
Name: John Newstead		
5/1/2007	0.9	review of planning documents
5/3/2007	0.7	consideration of budget in relation to regulatory changes
5/9/2007	1.5	review of budget estimates and approach
5/30/2007	0.6	emails regarding testing approach
	0.4	conversation with J Van Wyk PwC re client meetings
	<u>4.1</u>	Total Grace Integrated Audit Charged Hours
	<u>4.1</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended May 31, 2007

Date	Hours	Description of Services Provided
Name: Bonnie Shub-Gayer		
5/1/2007	2.5	Grace FIN 48 work
5/2/2007	2.5	Grace FIN 48 work
	<u>5.0</u>	Total Grace Integrated Audit Charged Hours
	<u>5.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended May 31, 2007

Date	Hours	Description of Services Provided
Name: Bradley Hudson		
5/17/2007	1.5	Performed technical research on proper segment reporting
5/24/2007	0.2	Discussed proper segment reporting with Doug Parker - Senior Manager
	<u>1.7</u>	Total Grace Integrated Audit Charged Hours
	<u>1.7</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended May 31, 2007

Date	Hours	Description of Services Provided
Name: Douglas Parker		
5/3/2007	3.0	Prepare for and attend Grace Audit Committee meeting
5/3/2007	1.0	Review 1Q 2007 From 10-Q
5/8/2007	4.0	Review 2006 control matrices
5/11/2007	1.5	Meeting with Grace IA regarding 2007 404 planning (E. Bull)
5/11/2007	3.5	Review 2006 control matrices
5/11/2007	2.0	Review of staff work - quarterly review procedures and analytics
5/11/2007	1.0	Review of inter-office correspondence
5/14/2007	2.5	2007 audit planning
5/17/2007	5.0	2007 audit planning
5/23/2007	2.0	Correspondence with PwC Germany regarding 2007 audit
5/25/2007	1.0	2007 audit planning
5/29/2007	3.5	2007 audit planning
5/31/2007	1.5	2007 audit planning
	<u>31.5</u>	Total Grace Integrated Audit Charged Hours
	<u>31.5</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended May 31, 2007

Date	Hours	Description of Services Provided
Name: Marvin deGuzman		
5/1/2007	1.0	Drafting and review of management representation letter for Q1
5/1/2007	7.0	Review of 1st quarter work
5/2/2007	2.0	Review and coordination of review on the latest draft of the 10Q
5/2/2007	7.0	Review of 1st quarter work
5/3/2007	2.0	Review of 1Q review opinion and other letters to be signed of by management
5/3/2007	6.0	Review of 1st quarter work
5/7/2007	8.0	Review of 1st quarter database
5/8/2007	8.0	Review of 1st quarter database
5/9/2007	2.0	Review and archiving of 1st quarter database
	<u>43.0</u>	Total Grace Integrated Audit Charged Hours
	<u>43.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended May 31, 2007

Date	Hours	Description of Services Provided
Name: Daniel Spratt		
5/1/2007	3.0	Tax provision review documentation.
5/2/2007	3.0	Tax provision review documentation.
5/3/2007	3.0	Tax provision review documentation.
5/7/2007	4.0	Tax provision review documentation.
5/8/2007	3.0	Tax provision review documentation.
	<u>16.0</u>	Total Grace Integrated Audit Charged Hours
	<u>16.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended May 31, 2007

Date	Hours	Description of Services Provided
Name: Pamela Barkley		
5/7/2007	2.0	Reading through the 10-Q for the first quarter
	2.0	Reviewing steps in the database for 1st Quarter
	2.5	Working on SAP to SOAR binder tie out
5/8/2007	2.0	Reviewing steps in the database
	2.0	Reviewing and working on the Audit Strategy memo for 2007 audit
5/9/2007	2.0	Reviewing the Control matrices
	2.0	Reviewing the international letter guidance
	2.0	Reviewing the 1st Quarter database
5/10/2007	1.0	Putting together a list of international partner contact list
	1.0	Putting together the first quarter external binder
	2.0	Working on international letter
5/11/2007	1.0	Reviewing key controls to be tested
5/21/2007	2.0	Preparing audit strategy memo
	1.0	Preparing the 2Q database
	1.0	Preparing a budget for the grace audit
5/22/2007	0.5	Reading the bankruptcy news report
5/23/2007	1.0	Reading through the realignment of the segment groups
	2.0	Reading guidance on AS 5
5/24/2007	1.0	Reviewing key controls for high, medium, low risk
	2.0	Working on the Grace reconciliation for 2005 audit
	2.0	Working on key controls for high, medium, low risk
5/25/2007	2.0	Reviewing the reconciliation from R.Niece (PwC) on the 2005 audit fee
	2.0	Working on a Grace budget for the 2007 audit
	<u>38.0</u>	Total Grace Integrated Audit Charged Hours
	<u>38.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended May 31, 2007

Date	Hours	Description of Services Provided
Name: Maria Afuang		
5/1/2007	0.8	Discuss with Dena Nolte (Grace) regarding inventory analytics
	1.9	Review memo on state college severance
	2.9	Review inventory worldwide analytics
	3.4	Document LIFO Calculation in the database
5/2/2007	0.8	Review list of contracts and contact legal department to arrange meeting
	2.1	Document completion steps in the database
	6.1	Document Inventory analytics
5/3/2007	0.3	Discuss with Trent Walkeltt (Grace) regarding follow up question on inventory
	0.4	Review QRP checklist
	3.1	Document summary of significant matters in the database
	1.9	Review first quarter contracts
5/4/2007	3.3	Research on Davison LIFO effect and document in the database
	0.3	Follow up with Salena Anderson (Grace) regarding adjustments in prior year
	1.5	Review revised draft of 10-Q
	2.8	Document results of contracts testing
5/7/2007	3.4	Document pension tie out
	3.9	Document completion steps in the database
	0.4	Update open items list
	4.1	Review audit committee package and document in the database
5/8/2007	0.9	Discuss with Tom Dyer (Grace) regarding open items
	2.2	Finalize Pension documentation in the database
	3.1	Finalize documentation of State College Severance
	0.5	Discuss with Tom Dyer (Grace) regarding subsequent events
5/9/2007	4.2	Finalize Pension tie out in the 10-Q
	2.0	Review external workpapers
	4.0	Arrange external loose files
	1.5	Review final draft of 10-Q
	0.5	Follow up with Tom Dyer (Grace) on the 10-Q
	<u>62.3</u>	Total Grace Integrated Audit Charged Hours
	<u>62.3</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended May 31, 2007

Date	Hours	Description of Services Provided
Name: Cindy Y Chen		
5/17/2007	4.8	Meeting with Shrini Vanga (WR Grace) and G. Coverington (WR Grace) to perform walkthrough for the implementation of SAP version 5.
	<u>4.8</u>	Total Grace Integrated Audit Charged Hours
	<u>4.8</u>	Total Grace Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended May 31, 2007

Date	Hours	Description of Services Provided
Name: Mohamed Yasin		
5/1/2007	2.0	FY 2007 Q1 Foreign Tax Provision and FIN 48
5/2/2007	1.8	FY 2007 Q1 Foreign Tax Provision and FIN 48
5/3/2007	4.0	FY 2007 Q1 Foreign Tax Provision and FIN 48
	<u>7.8</u>	Total Grace Integrated Audit Charged Hours
	<u>7.8</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended May 31, 2007

Date	Hours	Description of Services Provided
Name: Erica Margolius		
5/1/2007	2.5	Review foreign balance sheet fluctuation responses.
5/1/2007	1.0	Email M. Sheltnitz, Grace, on Brazil entity balance sheet fluctuation. Review response and update documentation accordingly.
5/1/2007	3.0	Complete documentation of analytical procedures, including worldwide Davison analytics, foreign balance sheet analytics, and consolidated trial balance analytical procedures.
5/1/2007	1.5	Complete corporate trial balance analytical procedures.
5/2/2007	1.0	Create and document the first quarter quality review partner checklist.
5/2/2007	0.5	Address notes in the database.
5/4/2007	2.0	Review Q2 legal letter. Draft comments and send to D. Armstrong, Grace, to update and complete final legal letter.
5/6/2007	3.0	Perform review of FIN 48 schedules. Create critical matter document. Begin documenting in step.
5/7/2007	1.0	Document responsiveness to questions on meeting minutes for the first quarter.
	1.0	Perform review of interest expense.
5/8/2007	3.0	Complete FIN 48 critical matter and documentation in the database.
	2.0	Complete FIN 48 step and documentation in the database.
5/8/2007	0.5	Coordinate completion of FIN 48 step by tax team.
5/9/2007	1.0	Obtain signed legal letter from D. Armstrong, Grace. Document in database, create external workpaper, and mark completed.
5/29/2007	1.0	Update 2007 Independence database for PwC SPA team.
5/31/2007	0.3	Perform search to locate 1994 Puerto Rico Darex file.

24.3
Total Grace Integrated Audit Charged Hours

24.3
Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended May 31, 2007

Date	Hours	Description of Services Provided
Name: Linda Keorlet		
5/1/2007	1.0	Review net investment hedge documentation received from Grace originating from Bank of America and update documentation
	5.5	Complete Grace first quarter disclosure checklist
5/2/2007		Perform tie out of Management's Discussion & Analysis section of 10Q - Description of Core Business - draft #3
	0.9	
	1.2	Perform tie out of Management's Discussion & Analysis section of 10Q - Voluntary Filing - draft #3
	0.6	Perform tie out of Management's Discussion & Analysis section of 10Q - Critical Estimates - draft #3
		Perform tie out of Management's Discussion & Analysis section of 10Q - Summary Financial Information - draft #3
	1.1	
	2.4	Perform tie out of Management's Discussion & Analysis section of 10Q - Grace Overview - draft #3
5/3/2007		Perform tie out of Management's Discussion & Analysis section of 10Q - Operating Segment Overview - draft #3
	2.8	
	1.2	Perform tie out of Management's Discussion & Analysis section of 10Q - Noncore Liabilities - draft #3
	1.5	Perform tie out of Management's Discussion & Analysis section of 10Q - Plan of Reorganization - draft #3
5/4/2007	2.0	Perform tie out of Management's Discussion & Analysis section of 10Q - Proforma - draft #3
	1.8	Perform tie out of Management's Discussion & Analysis section of 10Q - Financial Condition - draft #3
5/4/2007	1.6	Perform tie out of Management's Discussion & Analysis section of 10Q - Analysis of Cash Flows - draft #3
	1.4	Perform tie out of Management's Discussion & Analysis section of 10Q - Item 3 - draft #3
5/7/2007	1.5	Prepare opinion, letter to CEO, and consent for filing using templates for first quarter
5/7/2007	6.9	Update tie out of draft #3 for changes made in draft #4 - Management's Discussion & Analysis section
5/8/2007	0.7	Review and update open items list for first quarter review
	1.0	Rename Q1 database in system to reflect review work performed
	0.3	Review factiva news articles on WR Grace
5/11/2007	1.0	Discuss FCC contract with D.Nolte (Grace)
	4.0	Follow-up on all changes to first quarter 10Q, ensure tie-out is complete and all support is correctly filed
	1.5	Review and document client prepared financial disclosure checklist
	4.0	Ensure all tie out notes and tickmarks are transferred to final version for archive
	<u>45.9</u>	Total Grace Integrated Audit Charged Hours
	<u>45.9</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended May 31, 2007

Date	Hours	Description of Services Provided
Name: Youhan Lee		
5/16/2007	1.0	Preparing Meeting agenda and reviewing SAP Upgrade Project plan
5/17/2007	1.5	Meeting with Cindy(PWC), Srin Vanga (Grace) and Greg Covington (Grace) for SAP Upgrade meeting.
5/17/2007	1.5	Compiling Request list for SAP Upgrade Testing
5/29/2007	3	Preparing SAP Upgrade (ITGC DEV Step) and Controls Testing Matrix

<u>7.0</u>	Total Grace Integrated Audit Charged Hours
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<u>7.0</u>	Total Hours
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WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended May 31, 2007

Date	Hours	Description of Services Provided
Name: Adam Lueck		
5/1/2007	6.0	I am reviewing earning per share and weighted average shares calculations.
	4.0	I am reviewing interest expense calculations and documenting the results.
5/2/2007	3.0	I am testing core and noncore costs.
	3.0	I am documenting the results of the Core and noncore costs review.
	1.0	I am testing and documenting the results of the Davison revenues review.
5/3/2007	3.0	I am testing and documenting the results of the Davison accounts receivable review.
	3.0	I am testing and documenting the results of the Davison revenues review.
	2.0	I am tying out the 10Q.
		I am meeting with Dena Nolte (Grace) and Larry Marchman (Grace) regarding Davison revenues
	1.0	and accounts receivable.
5/4/2007	1.0	I am updating the Davison accounts receivable review.
	4.0	I am testing and documenting the results of the Davison revenues review.
	3.0	I am tying out the 10Q.
5/6/2007	2.0	I am updating the Davison revenues review.
	0.5	I am updating the non-core expense review.
	0.5	I am tying out the 10Q.
5/7/2007	5.0	I am tying out the 10Q.
	4.0	I am updating documentation in response to notes provided by audit team members
5/8/2007	9.0	I am tying out the 10Q.
5/9/2007	5.0	I am tying out the 10Q.
5/10/2007	8.0	I am tying out the 10Q.
		I am researching W.R. Grace company locations and company codes and updating the Grace's
5/11/2007	4.0	SOAR Trial Balance with the information.
		I am researching W.R. Grace company locations and company codes and updating the Grace's
5/13/2007	0.5	SOAR Trial Balance with the information.
		I am researching German standards regarding Accounts Receivable write-offs in response to a
5/14/2007	0.5	request by Larry Marchman (Grace).
		I am researching German standards regarding Accounts Receivable write-offs in response to a
5/16/2007	3.0	request by Larry Marchman (Grace).
5/29/2007	1.0	I am reviewing Grace control matrices in preparation for the 2007 integrated audit.
<u>77.0</u>		Total Grace Integrated Audit Charged Hours
<u>77.0</u>		Total Hours